S. F. Leib,
Attorney at Law,
San Jose, California.

San Jose, Cal., April 12th, 1910.

Mrs. Sarah L. Winchester,

Mehlo Park, Calif.

My Dear Mrs. Winchester:

I have been giving the matter you wrote me about very considerable and earnest consideration, and I have come to the conclusion that the matter can be put beyond question by adopting the following method:

Select a trustee, preferably in the East, and then convey to such trustee upon the trust hereinafter mentioned sufficient of your property so that, after such property is deducted from your entire estate, there will be no question but what was willed to charity will be less than one-third of the estate you dispose of by will. The will, of course, will only dispose of what you have not validly disposed of otherwise in your lifetime, and hence all that will be valued in determining the portions given to charity will be such as you have not disposed of previous to your death.

This deed of trust should be made upon the trust that the trustee will, during your lifetime, turn over to you all the rents and profits of the property, and at your death will then turn over the property to the charity which you may designate in the deed of trust. It should also contain a provision that you may revoke the deed of trust as to the whole or any part of the property therein mentioned.

Before, however, I would want to adopt this plan, I would desire to have a thorough understanding with both the trustee and the

S. T. Leib,
Attorney at Law,
San Jose, California.

San Jose, Cal., April 12th, 1910.

Mrs. S. L. W. --------2

officers of the charitable institution which you would designate as the beneficiary under such deed of trust. As it would probably be impossible to have them come here, I would undertake to make a quick trip over there and back, which could be done at no great expense, where I could talk the matter over thoroughly with them and have a thorough understanding before the papers were prepared.

This is a mere outline of the conclusions I have come to. The details, of course, would have to be worked out more at length before the papers were actually drawn and signed.

The foregoing plan strikes me as the best one to accomplish your wishes. When you have considered the same, please advise me of your own views in the matter.

I remain,

Very truly yours,

S. T. Leib

S. F. LEIB R. C. LEIB

Leib & Leib
ATTORNEYS AT LAW
FIRST NATIONAL BANK BUILDING

SAN JOSE, CALIFORNIA, Sept. 1st, 1911.

Mrs. Sarah L. Winchester,

Menlo Park, Calif.

My dear Mrs. Winchester:

Your favor of August 29th came duly to hand. I am very glad to hear of your good health. In fact, I did not need to have you say so to know it was a fact, as it was apparent from the tone of cheerfulness in the letter itself.

In regard to the trusts that you have formed by deeds of trust, I have come to the conclusion that no part of the property forming those trusts can be considered a part of your estate, and hence will cut no figure in determining whether your will disposes of one-third of the estate disposed of by will; but, when it comes to the trust formed by the will itself, and the residuary clauses in said will, what you have given to the General Hospital Society of Connecticutt would have to be considered in determining that question. How much the general residuary clause amounts to, of course, I do not know, as I have not a list of your property. I might suggest that, if it was not too much of a burden on your time and strength, it might be well to make out a written list, (at least in a general way), of your property and leave with me to keep with your will, so that I could see to it that your executor was able to take possession of and distribute all of the property in accordance with the will.

I refreshed my memory by reading my copy of your will, and, under the sixth section thereof, it would seem to me that we had not put the construction upon your contract with the Winchester

S. F. LEIB R. C. LEIB

Leib & Leib
ATTORNEYS AT LAW
FIRST NATIONAL BANK BUILDING

SAN JOSE, CALIFORNIA, Sept. 1st, 1911.

Purchasing Company, which you seem to put upon it in your letter, as you purport ~~it~~ to deal with and bequeath the 36 shares of that Company, which represents 2,000 shares of the Winchester Repeating Arms Company.

If you will send me a copy of that contract, I will give it very careful consideration and then advise you upon that matter, and I can then advise you whether it is to be taken into consideration in the matter of the settlement of your estate.

I am going down to Los Angeles tomorrow or next day to be gone possibly a week, chiefly for a little rest, if I can get it, and if I should find a letter from you on my return that you would feel able to give me an hour for consultation on these various matters, I will drop down and see you, and I could thereby get all this information without too much strain upon you.

With very kindest regards, I remain,

Very sincerely yours,

S. F. Leib

RESTRICTION ON DEVISE FOR CHARITABLE USES.

Section 1313. No estate, real or personal, shall be bequeathed or devised to any charitable or benevolent society or corporation, or to any person or persons in trust for charitable uses, except the same be done by will duly executed at least thirty days before the decease of the testator; and if so made, at least thirty days prior to such death such devise or legacy and each of them shall be valid; provided, that no such devises or bequests shall collectively exceed one third of the estate of the testator, leaving legal heirs, and in such case a pro rata deduction from such devises or bequests shall be made so as to reduce the aggregate thereof to one third of such estate; and all dispositions of property made contrary hereto shall be void, and go to the residuary legatee or devisee, next of kin, or heirs, according to law.

S. F. Leib,
Attorney at Law,
San Jose, California.

San Jose, Cal., March 16th, 1910.

Mrs. Sarah L. Winchester,

Menlo Park, Calif.

My dear Mrs. Winchester:

I have already examined the question you put to me at the end of your letter, but I found it would be impossible to have your will determined to be anything but a California Will, no difference in which State the will should be first probated. Owing to the lack of sales of the Winchester Repeating Arms Company stock, it might be a very hard thing to prove its actual market value. That being so, there would always be doubt as to whether the one-third allowed to go to charity by will had been exceeded, and litigation would only be invited by such doubt; and the possibility of any litigation happening is what I especially wish to absolutely preclude.

I think, therefore, if you wish it, I will try and devise some plan which will be supplemental to your will, but not a part of it, which will allow your wishes to be fully carried out, and at the same time all possible litigation will be prevented.

At any rate, if you say so, I will see what I can do in that matter and then lay the results of my investigation and consideration before you. It might be that your will does not violate the law even as it stands, but I think no chances should be taken in that regard. I always like to be perfectly safe in anything I advise or help to carry through. I never thought it was wise to see how near one could walk to the edge of a precipice and not fall over.

Awaiting your instructions in the matter, I remain,

Very truly yours,

S. F. Leib

The will of Mrs. Winchester provides in the "Fourth" general subdivision thereof that she gives to certain parties named therein during the lifetime of such parties, certain designated portions of her estate, the right of such parties to commence at her death and to end with their own lives, and that thereupon she gives the property to a certain charity, towit, The General Hospital Society of Connecticut for the use of the charity therein named. She then under the "Seventh" subdivision of her will gives the remaining part of her estate to various parties, such various parties to have the use of such remaining part of her estate during their lifetime and thereupon at their respective deaths she gives the same to said Hospital Society, but with this proviso found under the "Ninth" subdivision of her will viz:

> "I direct that out of my general estate and as a part of the expenses of the administration thereof, my executor shall pay all inheritance taxes, State and National, so that the beneficiaries of the gifts herein made to them shall receive such gifts without the same being diminished by their having to pay such Inheritance Taxes".

It is inconceivable that Mrs. Winchester should expect the General Hospital Society to pay out of its own individual funds the Inheritance Taxes upon these different sums given to other parties so that these other parties could receive their respective gifts without paying any part of such Inheritance Taxes. In fact the very wording of the "Ninth" Subdivision shows that she was dealing with the payment of the Inheritance Taxes precisely the same and out of the same fund that the executor must use in paying its fees and the fees of its counsel. It is true that the Ninth subdivision of the will comes after mentioning the gifts but it certainly could not have been the intention of Mrs. Winchester that in order for the Hospital Society to receive the gifts made to it that it would have to put up four or five hundred thousand dollars out of its own funds in order to enable it to receive the

same.

It will be noticed that the will in the "Ninth" Subdivision directly requires that the executor shall make the payment of the Inheritance Taxes and shall make it out of the same funds and in precisely the same manner as is required of executors to pay the expenses of administration. That clause reads very clearly on that point, it states: "I direct that out of my general estate and as a part of expenses of administration thereof, my executor shall pay all Inheritance taxes, State and National, so that the beneficiaries of the gifts herein made to them shall receive such gifts without the same being diminished by their having to pay such Inheritance Taxes".

In other words the will expressly relieves any of the parties receiving these gifts, from paying any Inheritance Taxes and also it expressly provides that the gifts shall come to them free and clear of their paying any of such taxes which could only be done by the executor doing as the will says it shall do, pay out of her general estate and as a part of the expenses of administration thereof all Inheritance Taxes, State and National, so that such beneficiaries of the gifts made in such will shall receive such gifts without the same being diminished by their having to pay any of such taxes.

But our Statute itself seems to completely cover the point. Section 1321 of the Civil Code under the Head of "Interpretation of Wills" expressly provides:

> "1321 All the parts of the will are to be construed in relation to each other and so as, if possible, to form one consistent whole; but where several parts are absolutely irreconcilable, the latter must prevail"

Also under "Interpretation of Wills" it is provided in Section 1317 as follows:

> "1317 A will is to be construed according to the intention of the testator. Where his intention cannot have effect to its full extent, it must have effect as far as possible"

We quote from various cases decided by the different States of our Country, quoting generally from the Syllabi of the different cases:

"Where there is an irreconcilable repugnancy between two clauses of a will the latter clause must prevail as being the latest expression of the testator's intention".

Heidlebaugh vs. Wagner, 34 N.W. Rep. 439

"A will should be construed, if possible, to give effect to the testamentary intent as disclosed by the whole instrument, and a latter clause repugnant to the language of an earlier clause, must be construed as modifying the former".

Cary vs. Toles, 177 N.W. Rep. 279

"A latter clause of the will when repugnant to a former provision, is to be considered as intending to modify or abrogate the former unless such latter clause can be seen to be in conflict with the general scheme of the testator".

Noth vs. Noth, 127 N.E. Rep. 113

"A latter clause of the will, when repugnant to a former provision, is considered as intended to modify or abrogate the former".

Meins vs. Meins, 123 N.E. Rep. 554

"The whole of a will must be considered to ascertain testamentary intention, if possible, so that a provision showing clearly testator's intention will not be rejected because inconsistent with an earlier provision, but the earlier one will be modified by the latter one"

Shriver vs. Danby, 106 Atl. Rep. 122

The above quotations are but an epitome of our own decisions and of our own statutes and fit this case beyond any question.

Cable Address:
CALBANK-SAN FRANCISCO

Codes used
A.B.C.
A.I.
BROOMHALL
BENTLEY'S
LIEBER
WESTERN UNION

The Bank of California

National Association

400 CALIFORNIA STREET

San Francisco, September 11, 1922

Messrs. Lieb & Lieb
First National Bank Building
San Jose, California

Gentlemen: ATTENTION S. F. LIEB

We wish to acknowledge your letter of September 7th informing us of the death of Mrs. Sarah L. Winchester on September 5th.

We beg to advise on September 5th our records show a credit balance in favor Sarah L. Winchester of $6580.90, but on account of not being advised of her death we have since paid two checks aggregating $216.00, leaving a balance on September 11th of $6364.90.

Yours very truly,

THE BANK OF CALIFORNIA,N.A.

Assistant Cashier

LAW.RC

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CLINTON E. WORDEN — VICE PRESIDENT
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M.R. CLARK — CASHIER

FIRST FEDERAL TRUST COMPANY

SAVINGS COMMERCIAL TRUST

CAPITAL $ 1,500,000

L.A. McCRYSTLE — TRUST OFFICER
C.B. HOBSON — REALTY LOAN OFFICER
S.W. DRASCOVICH — ASST. SECRETARY
G.W. HALL — ASST. SECRETARY
A.E. CURTIS — ASST. CASHIER
W.H. CAMERON — ASST. CASHIER
J.H. EASTMAN — ASST. TRUST OFFICER

TRUST OF SARAH L. WINCHESTER.

SAN FRANCISCO, CALIFORNIA September 11, 1922.

Leib & Leib, Attorneys-at-Law,
First National Bank Bldg.,
San Jose, California.

Gentlemen:

We acknowledge receipt of your letters of September 6th & 7th, 1922, concerning the trusts created by Mrs. Sarah L. Winchester. We are very sorry to hear of the sudden death of Mrs. Winchester.

In accordance with your request, we are enclosing herewith copies of the three separate trusts agreements signed by Mrs. Winchester. The addresses of the three Beneficiaries now receiving the income from the securities are:

Miss Louise Beecher Pardee, 254 Main St. West Haven, Conn.
Mr. W. W. Merriman, Moraga, Contra Costa County, Calif.,
Mr. George Leonard Gerard, 1408 Union St., San Francisco, California.

Kindly acknowledge receipt of the enclosures, and oblige,

Yours very truly,

J.H. Eastman

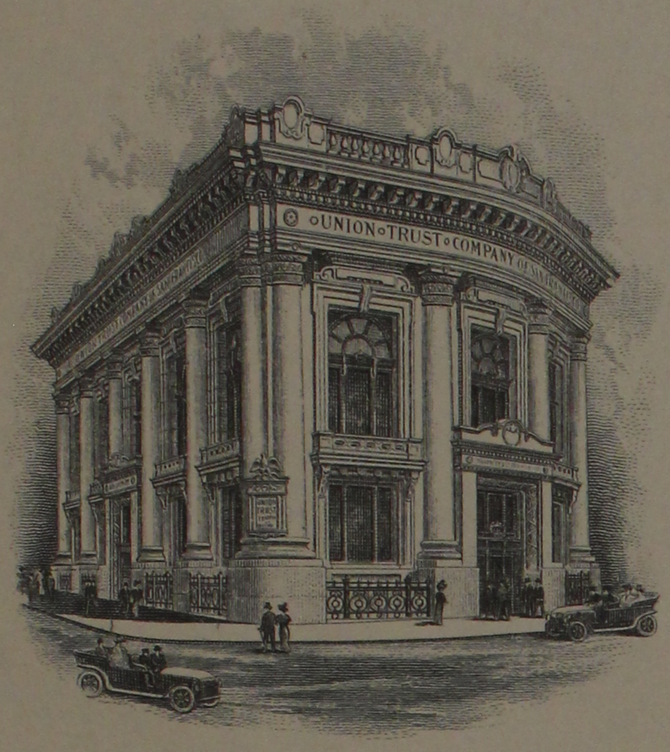
Assistant Trust Officer.

JHE/B
Encl:

Winchester

FORM 93-50 M-5-22

CABLE ADDRESS: "EXECUTOR"



1032

IN REPLY REFER TO NO.

CHARLES J. DEERING,	PRESIDENT.
E. S. HELLER,	VICE PRESIDENT.
L. E. GREENE.	VICE PRES. & TRUST OFFICER.
H. G. LARSH.	VICE PRESIDENT. & SECRETARY
F. J. BRICKWEDEL.	CASHIER & TREASURER
CHARLES DU PARC.	ASSISTANT CASHIER.
W. C. FIFE.	ASSISTANT CASHIER.
I. J. GAY.	ASSISTANT CASHIER.
MARION NEWMAN,	ASSISTANT CASHIER.
J. A. MILLER,	ASSISTANT CASHIER.
R. J. SCHRADER,	ASSISTANT TRUST OFFICER.
PERCY A. WOOD.	ASSISTANT TRUST OFFICER.
JOHN F. SHIELDS.	ASSISTANT TRUST OFFICER.

TRUST DEPARTMENT

Union Trust Company

of San Francisco

JUNCTION OF MARKET & O'FARRELL STS. & GRANT AVE.

8th September, 1922.

MESSRS. LEIB & LEIB,
Attorneys at Law,
First National Bank Bldg.,
San Jose, California.

Dear Sirs:

Pursuant to your request of the 7th instant, we enclose herewith a list of the beneficiaries, together with their addresses, of the various trusts created by Sarah L. Winchester during her lifetime.

We trust that this will be of material assistance to you.

Yours truly,

JK
Enc.

L. E. Greene
Vice President.

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Date of Trust Agreement	Name	Address
Dec 10, 1909	Mrs. F. A. Marriott	925 Waverly Street, Palo Alto, Calif.
Mar. 9, 1922	Frank Glennon	Address Unknown.
Mar. 9, 1922	General Hospital Society of Connecticut	New Haven, Conn.
Mar. 9, 1922	Henrietta Sivera	Address Unknown.
Jan. 30, 1909	Charles Homer Sprague	15 Beacon Street, Boston, Mass.
Jan. 30, 1909	William Pardee Sprague	(care) Union Trust Co of S F San Francisco, Calif.
Jan. 30, 1909	Goldwin Smith Sprague	138 Federal Street, Boston, Mass.
Jan. 30, 1909	Mrs. Mary Prout	(care) William Wragge Esq., 127 West 47th Street New York, N.Y.

www.historysa

SAVINGS COMMERCIAL TRUST

MERCANTILE TRUST COMPANY

464 CALIFORNIA STREET

CABLE ADDRESS "MERTRUSTCO"

SAN FRANCISCO, CALIFORNIA

Please address your reply to
MERCANTILE TRUST COMPANY
Attention of

September 8, 1922.

Leib & Leib,
First National Bank Building,
San Jose, California.

Gentlemen:-

Referring to your letter of September 7,1922, the names and addresses of the beneficiaries under the Winchester Trust to whom we are paying income, are as follows:

Mrs. Sarah Catherine McLean,
520 - 3rd. Avenue South,
St. Petersburg,
Florida.

Marion Isabel Marriott,
Palo Alto, California.

W.W. Merriman,
% Mrs. Marion Isabel Marriott,
Palo Alto, California.

Mrs. H.T. Ruthrauff,
Foot of Park Avenue,
Burlingame, California.

Very truly,
R.M. SIMS,
Vice-President and
Trust Officer.

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SAVINGS COMMERCIAL TRUST

MERCANTILE TRUST COMPANY

464 CALIFORNIA STREET

CABLE ADDRESS "MERTRUSTCO"

SAN FRANCISCO, CALIFORNIA

Please address your reply to
MERCANTILE TRUST COMPANY
Attention of

September 7, 1922.

Mr. S.F. Leib,
First National Bank Building,
San Francisco, California.

Dear Sir:-

We are very sorry indeed to hear of Mrs.Winchester's death. Although our acquaintence with her was only through the trust she created, we are informed of her general benevolent disposition, and appreciate what a loss such a character is to a community.

We are trustee under three (3) trusts created by her, originally in 1909 and modified December 15, 1917.

We hold under the "Merriman" trust:-

$25,000. (Twenty-five thousand dollars) face value City and County of San Francisco, 5% School Bonds, numbers 4801/25 inclusive, of the denomination of One thousand dollars ($1,000) each, due 1938.

$13,000. (Thirteen thousand dollars) face value City and County of San Francisco, 5% Sewer Bonds, numbers 3001/3004 and 3012/20, of the denomination of One thousand dollars ($1,000) each, due 1945.

The income from this trust is payable to two (2) children of Mrs. Merriman, to-wit:- W.W. Merriman and Marion Isabel Marriott during their joint lives, and upon the death of either, to the survivor. Upon the death of the survivor, the trust estate goes to the General Hospital Society of Connecticut, located at New Haven, State of Connecticut.

We hold under the "McLean" trust:

$17,000. (Seventeen thousand dollars) face value City and County of San Francisco 5% Fire Protection bonds numbers 3838/45 of the denomination of

one thousand dollars ($1,000) each, due 1945 and 3926/34 due 1946.

The income from the trust is payable to Mrs. Sarah Catherine McLean, formerly Sarah Catherine Beecher, during her lifetime. In the event of the death of Mrs. McLean, the income is payable to her daughter during the daughter's lifetime, if she survive. In the event of the daughter's death, or in the event of the death of Mrs.McLean, if the daughter predecease her, the trust estate goes to said General Hospital Society of Connecticut.

We hold under the "Ruthrauff" trust:

$22,000. (Twenty-two thousand dollars) City and County of San Francisco 5% Fire Protection Bonds numbers 3714 and 15 of the denomination of one thousand dollars ($1,000) each, due 1944, and numbers 3796/3815 of the denomination of one thousand dollars ($1,000), due 1945.

The income from this trust is payable to Mrs. H.T. Ruthrauff, formerly Mrs. Sarah Louise Bugbee. In the event of her death the trust estate goes to said General Hospital Society.

All of the trust bonds above mentioned are fully registered in the name of Mercantile Trust Company of San Francisco, as Trustee of Sarah L. Winchester Trust.

In addition to the above trusts, there was a court trust made in 1909 for the benefit of Mrs. W.W. Davis. This trust was revoked December 15, 1917 and the bonds constituting the trust estate were held under instructions from Mrs. Winchester, in the event of her death to deliver them to her executor or administrator. These bonds are:--

$22,000. (Twenty-two thousand dollars) face value City and County of San Francisco Fire Protection 5% bonds, numbers 3816/3837 inclusive, of the denomination of one thousand dollars ($1,000) each, due 1945, fully registered in the name of Sarah L. Winchester.

We should be pleased to deliver the bonds held for Mrs. Winchester's account, upon receiving certified copy of letters testamentary or administration, as the case may be, and consent of the controller to such delivery.

If we can be of service to you in any way, please advise us.

Very truly,
R.M. SIMS,
Vice-President and
Trust Officer.

THE SAN FRANCISCO SAVINGS AND LOAN SOCIETY

THE SAN FRANCISCO BANK

SAVINGS — COMMERCIAL

JOHN A. BUCK, PRESIDENT

GEO. TOURNY, VICE PRES. & MANAGER
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G. A. BELCHER, ASST. CASHIER
H. H. HERZER, ASST. CASHIER

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WM. D. NEWHOUSE, ASST. SECRETARY
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R. A. LAUENSTEIN, ASST. CASHIER
H. P. MAYNARD, ASST. CASHIER

526 CALIFORNIA STREET
SAN FRANCISCO, CALIFORNIA.

September 7, 1922.

Hon. S. F. Leib,
First National Bank Building,
San Jose, Calif.

My dear Judge,

I have for acknowledgment, your letter of yesterday announcing the death of Mrs. Winchester, and needless to say, I regret to learn that she was taken away so suddenly.

Pursuing to your request, I beg to enclose the desired list of bonds which we hold for her account, the same being all registered in the name of SARAH L. WINCHESTER.

If I can be of further service, please command me. With kind personal regards, believe me,

Very sincerely yours,

G. Tourny

MANAGER.

Enc.

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B O N D S. Registered in the name of

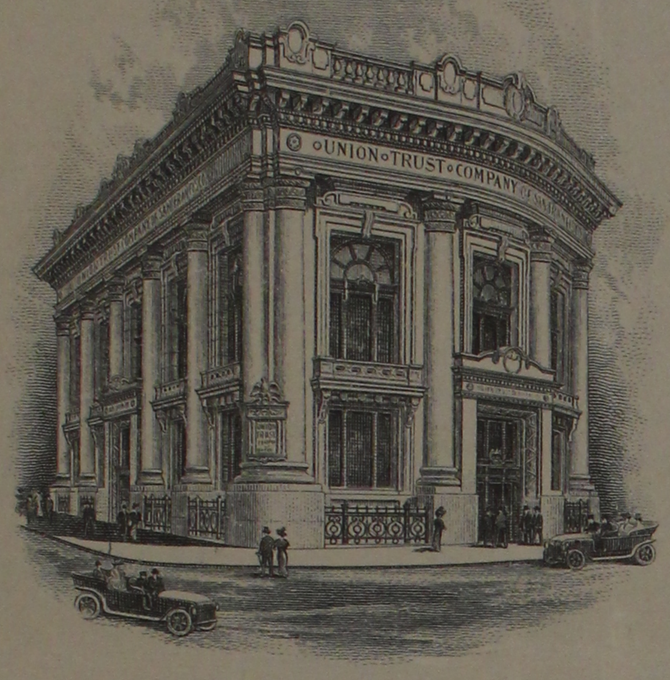
SARAH L. WINCHESTER.

City and County of San Francisco.

$ 2000.	Fire Protection	Due	July 1, 1936	No. 2646/7.
6000.	Hall of Justice	"	July 1, 1931 1935	No. 994/6-998/1000.
5000.	Hospital	"	July 1, 1931	No. 1867/71.
10000.	Hospital	"	July 1, 1932	No. 1967/76.
10000.	School	"	July 1, 1932	No. 3741/50.
10000.	"	"	July 1, 1933	No. 3941/50.
10000.	"	"	July 1, 1934	No. 4141/50.
10000.	"	"	July 1, 1935	No. 4341/50.
10000.	"	"	July 1, 1936	No. 4541/50.
10000.	"	"	July 1, 1937	No. 4741/50.
8000.	"	"	July 1, 1938	No. 4941/3-4946/50.
$-91000.	Total amount.			

FORM 93-50 M 5-22

CABLE ADDRESS: "EXECUTOR"



IN REPLY REFER TO NO.

CHARLES J. DEERING, PRESIDENT.
E. S. HELLER, VICE PRESIDENT.
L. E. GREENE, VICE PRES. & TRUST OFFICER.
H. G. LARSH, VICE PRESIDENT & SECRETARY
F. J. BRICKWEDEL, CASHIER & TREASURER
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W. C. FIFE, ASSISTANT CASHIER.
I. J. GAY, ASSISTANT CASHIER.
MARION NEWMAN, ASSISTANT CASHIER.
J. A. MILLER, ASSISTANT CASHIER.
R. J. SCHRADER, ASSISTANT TRUST OFFICER.
PERCY A. WOOD, ASSISTANT TRUST OFFICER.
JOHN F. SHIELDS, ASSISTANT TRUST OFFICER.

TRUST DEPARTMENT

Union Trust Company

of San Francisco

JUNCTION OF MARKET & O'FARRELL STS. & GRANT AVE.

7th September, 1922.

HON. S. F. LEIB,
First National Bank Bldg.,
San Jose, California.

My dear Mr. Leib:

Your letter of the 6th instant, advising me of the death of Mrs. Sarah L. Winchester, was received this morning. In accordance with my understanding with you by telephone, I shall be glad to meet you at your office at 11 o'clock A. M. next Tuesday to arrange for the probate of the will.

I recall distinctly, and in fact it is a matter of record in my office, the arrangement heretofore made whereby you will act as our attorney both in the probate administration of Mrs. Winchester's estate and in the administration of the trust under the will. It is a source of satisfaction to me to know that my Company will have the benefit of your advice and co-operation in this important business.

Sincerely yours,

Chas J Deering

President.

www.historicsanjose.org

ANGLO-CALIFORNIA TRUST COMPANY

COMMERCIAL-SAVINGS-TRUST

SAN FRANCISCO

September 7, 1922

Mr. S. F. Leib, Attorney at Law,
First National Bank Bldg.,
San Jose, Calif.

Dear Sir:

We wish to acknowledge receipt of yours of the 6th inst., informing us of the death of Mrs. Sarah L. Winchester on September 5th. We are sorry, indeed, to learn of the demise of Mrs. Winchester.

We are acting as trustee under a trust agreement dated December 15, 1917, in favor of William Pardee Sprague, under which we are holding 22/$1000.00 City and County of San Francisco 5% Fire Protection Bonds, Nos. 3957/3975-4446/4448, inclusive, the income of which is to be paid monthly to William Pardee Sprague during his lifetime and upon his death said bonds are to be delivered to the General Hospital Society, located at New Haven, Connecticut.

According to our records there should be a copy of this agreement among Mrs. Winchester's papers.

Yours very truly,

Grant Cordrey

Grant Cordrey,
Trust Officer

GC/W

MEMBER FEDERAL RESERVE SYSTEM